

**UNITED STATES BANKRUPTCY COURT
IN THE WESTERN DISTRICT OF MICHIGAN**

IN THE MATTER OF:

SAM'S JOINT, INC.,
Debtor.

Case No.: 13-08566
Chapter 11 - Filed: 11/4/2013

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**MOTION TO APPROVE STIPULATION FOR ADEQUATE PROTECTION
AND USE OF CASH COLLATERAL (INTERNAL REVENUE SERVICE)**

NOW COMES Sam's Joint, Inc. ("Sam's"), by and through its attorneys, Rayman & Knight, and for its Motion to Approve Stipulation for Adequate Protection and Use of Cash Collateral (Internal Revenue Service) ("Motion"), says as follows:

1. That on November 4, 2013 Sam's filed for relief under Chapter 11 of the Bankruptcy Code.
2. That Sam's primary secured lender with respect to cash collateral is the Internal Revenue Service ("IRS").
3. That Sam's has entered into a certain Stipulation for Adequate Protection and Use of Cash Collateral ("Stipulation") which (i) generally provides for adequate protection for the IRS during the course of the pre-confirmation Chapter 11 proceedings; and (ii) grants the IRS a continuing lien in the same rank, validity and priority as existed pre-petition. A copy of the Stipulation is attached as Exhibit "A" and fully incorporated by this reference.
4. That entry into the Stipulation is in the best interests of the estate as the Stipulation allows Sam's the use of cash collateral.
5. That it is appropriate that this Court enter an Order, in the form attached as Exhibit "B", approving the Stipulation and granting this Motion.

WHEREFORE, Sam's prays for relief consistent with this Motion and the entry of an Order, in the form attached as Exhibit "B".

RAYMAN & KNIGHT
Attorneys for Debtor

Dated: November 13, 2013

By: _____/s/_____
Cody H. Knight (P64811)

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